

## **Don't worry Mustafa**

**(G. Natarajan)**

This summer, we have decided to beat the Chennai heat with South East Asia's popular destinations Malaysia and Singapore. Hey, don't try to run away to another page, I am not going to write a travelogue. I know you had enough of it in all holiday editions of the newspapers and in flight magazines. So this is not about the amazing 6000 Rooms Hotel First World International, the architectural marvel behind the twin towers, or the longest cable car drive to the dreamland Genting or the panoramic view from the Flier, or the night date with nature, or the experience of rubbing shoulders with the winged comrades in Jurang Park or scintillating laser show of Sentosa. It is also not about the spic and span roads or the disciplined traffic flow or the vagaries in the attitude of tourist guides. But about a topic which is more relevant for all of us....GST refund!

Any tour abroad is not complete without spending considerable time as well as money on shopping. Shopping not only for yourself but also for all those who are back home. The options are unlimited from watches to key chains, gadgets to chapels, pens to perfumes, the size and price of the perfume bottles being directly proportional to the love and affection my wife has got for her clans vis-à-vis my clans! So we spent more time on the famous shopping mall "Mustafa" than we collectively spent on all other places of attraction.

I was told that the tourists who shop in the mall and take the goods back home, can claim refund of the GST charged by the shop. The very name "GST" has triggered my curiosity as it is our daily mantra nowadays. I reached out to the GST counter, to know the procedures, only to find the serpentine queue before the counter. Alas, our junior was also with us, who had no other option to but to stand in the queue, reach out to the counter, come back and join back the queue again, for so many times, till our womenfolk felt that it was enough for the day.

We have to show all the bills for the day's purchase and show our passport to the counter and a refund application form would be instantly prepared in the counter. I was told that I have to show the form to the Customs Officer in the Airport, who may also inspect the goods, and after due endorsement by him (proof of export!), I have to drop one copy of the form, in the drop box available near the customs counter in the Airport, which I promptly did. I should also indicate the preferred mode for getting the refund by furnishing my bank account or credit card number or address for the cheque being despatched and I opted to give my credit card number.

Back home, I got lost in the accumulated work and my wife was busy in distributing the gifts purchased to all and sundry starting from our driver to neighbours, relatives to friends and what not. In between I also got my Credit card statement, la and behold, the GST refund was credited in my card!

What a simple procedure to claim tax refund from the Government? How simple the life is? If this is going to be the order of the day, paying taxes would be my most favourite pastime.

I cannot resist myself from comparing the situation prevalent back home in claiming any refund from the Government department, be it the "SAD" refund or service tax refund for the exporters or any refund claim for that matter. Sanction of refund is viewed as a crime in the department and those who sanction any refund are having the fear of being haunted forever. So, they end up finding out unique and mind boggling (thanks to the Judges of various TV live shows, who induced me to use this expression) reasons to return / reject the refund claim. As any delay in sanctioning refund would make the department liable to pay interest, even for a silly information which can be obtained across the phone, the refund claim will be returned to you with a direction to re submit along with such information. There are cases refund claims were thus returned with more precision than a ball hit on the wall, for so many times. Ultimately, when you re-re-re-re file it for the last time, that date will be considered as the date of filing and the refund will be rejected on the ground that it has filed belatedly from the relevant date. Your cries from the rooftop to treat the date of first filing as the date of filing would fall only on deaf ears, dump mouths, blind eyes and empty heads. Even if you are able to cross this hurdle, there are umpteen number of reasons for the department to reject the refund claim. The intelligence and ingenuity of the department is visible only in this segment of work and you will be amazed at various reasons cited by them for rejecting the refund. The spate of instructions issued to facilitate early sanction of refunds are only gathering dust and not garnering refund.

Though much is being talked about the panacea for all tax problems, viz., the GST, I am sure that the situation is not going to be different as it is also going to be administered only by the present set of departmental officers with their medieval mindset still in tact.

I can only dream that at least one day, our refunds will also become as simple as Mustafa refund.